

2020

CERTIFICATE

To the Clerk of Anderson County, State of Kansas
We, the undersigned, officers of

City of Lone Elm

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases	6			
Fund	K.S.A.			
General	12-101a	5,809		0.00
Debt Service	10-113			
Library	12-1220			
Special Highway	8	10,878		
	8			
Totals	XXXXXX	16,687	0	
Budget Summary	9			County Clerk's Use Only
Neighborhood Revitalization				107,428
				Nov 1, 2019 Total
				Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

0
NO

Assisted by:
Carolyn Brock
Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: September 12th, 2019

Julie Wetstein
County Clerk

Kay A. Johns
Eileen Johns
Barbara Morrison
Lori Morrison
Howard E. Luller
Governing Body Mayor

City of Lone Elm

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 0
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 0

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 963
5b. Personal property 2018	- 1,194
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	0
11. Total estimated valuation July 1, 2019	107,428
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0000
13. Percentage adjustment increase (12 times 3)	+ \$ 0
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 0
16. Total Percentage Adjustments	\$ 0

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>		
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>		
Increase property tax revenues spent on debt service			<u>0</u>		
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>		
(Obligations must have been incurred prior to July 1, 2016)					
(Do not include amounts already reported in debt service levy)					
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>		
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>		
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>		
(Do not include amounts already reported in debt service levy)					
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>		
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)					
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>		
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>		
23. Law enforcement expenses - 2020 budget:		+	<u> </u>		
Law enforcement expenses - 2019 budget:		-	<u> </u>		
CPI adjustment	1.50%		<u>0</u>		
Increased law enforcement expenses in 2020 budget:					
(Do not include building construction or remodeling costs)				+	<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>		
Fire protection expenses - 2019 budget:		-	<u> </u>		
CPI adjustment	1.50%		<u>0</u>		
Increased fire protection expense in 2020 budget:					
(Do not include building construction or remodeling costs)				+	<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>		
Emergency medical expenses - 2019 budget:		-	<u> </u>		
CPI adjustment	1.50%		<u>0</u>		
Increased emergency medical expenses in 2020 budget:					
(Do not include building construction or remodeling costs)				+	<u>0</u>
26. Total Revenue Adjustments					<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u> 0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u> 0</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	0	
2017 Tax Levy (Less Levy for other Governmental Units)	0	None
2018 Tax Levy (Less Levy for other Governmental Units)	0	None
2019 Tax Levy (Less Levy for other Governmental Units)	0	None
Average Tax Levy (last three years)	0	
CPI Adjustment of 0.025	0	
Average Tax Levy Adjusted by CPI	0	

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement No

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	0
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u> 0</u>
Total Adjustment for Loss of Assessed Valuation	<u> 0</u>

Exemption from Election Requirement Yes

City of Lone Elm

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service						
Library						
TOTAL	0	0	0	0	0	0

County Treas Motor Vehicle Estimate 32

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 5

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.00000

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Lone Elm

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Lone Elm

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,042	4,859	3,809
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	238	200	230
Local Sales Tax	1,281	1,250	1,250
Franchise Tax	519	500	520
Interest on Idle Funds	4		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,042	1,950	2,000
Resources Available:	7,084	6,809	5,809
Expenditures:			
Salaries & Wages	100	100	100
Employee Benefits			
Street Lights	1,500	2,000	2,000
Park Lights	386	500	500
Postage		100	100
Budget & Publications	239	300	300
Capital Outlay			2,809
Repairs			
Advertising			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,225	3,000	5,809
Unencumbered Cash Balance Dec 31	4,859	3,809	xxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	6,144	5,947	5,809
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,809
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

City of Lone Elm

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,895	9,578	10,228
Receipts:			
State of Kansas Gas Tax	683	650	650
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	683	650	650
Resources Available:	9,578	10,228	10,878
Expenditures:			
Street Repair and Maint	0	0	10,878
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	10,878
Unencumbered Cash Balance Dec 31	9,578	10,228	0
2018/2019/2020 Budget Authority Amount:	8,532	9,192	10,878

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

Notice of City of Lone Elm budget hearing

Published in The Anderson County Review, Tuesday, July 23, 2019)

NOTICE OF BUDGET HEARING

The governing body of
City of Lone Elm

will meet on August 15, 2019 at 7:00 PM at Community Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Anderson County Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	2,225		3,000		5,809		
Special Highway					10,478		
Totals	2,225	0.000	3,000	0.000	16,687	0	0.000
Less: Transfers	0		0		0		
Net Expenditure	2,225		3,000		16,687		
Total Tax Levied	0		0				
Assessed Valuation	100,386		100,333		101,428		

*Tax rates are expressed in mills

Howard Ludlum
City Official Title: Mayor

2020

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General	2,225		3,000		5,809		
Special Highway					10,878		
Totals	2,225	0.000	3,000	0.000	16,687	0	0.000
Less: Transfers	0		0		0		
Net Expenditure	2,225		3,000		16,687		
Total Tax Levied	0		0		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	100,306		100,333		107,428		

*Tax rates are expressed in mills

Howard Ludlum

City Official Title: Mayor

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General	2,225		3,000		5,809		
Special Highway					10,878		
Totals	2,225	0.000	3,000	0.000	16,687	0	0.000
Less: Transfers	0		0		0		
Net Expenditure	2,225		3,000		16,687		
Total Tax Levied	0		0		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	100,306		100,333		107,428		

*Tax rates are expressed in mills

Howard Ludlum

City Official Title: Mayor